

Honorable Richard A. Jones

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

GARY and KAREN FUJITA,

Plaintiffs,

v.

JACK LEW, INTERNAL REVENUE  
SERVICE, and JOHN KOSKINEN,

Defendants.

Case No. 14-cv-01688-RAJ

**UNITED STATES' REPLY IN  
SUPPORT OF MOTION TO DISMISS**

**Note on Motions Calendar:  
February 27, 2015**

The United States of America, on behalf of the named defendants, the Internal Revenue Service and federal officers Jack Lew and John Koskinen, submits this reply to the Plaintiffs' Response in Opposition to the United States' Motion to Dismiss.

In their response, the Plaintiffs continue to advance the same frivolous arguments stated in their Complaint, while making additional frivolous or inapposite points. They make no legitimate or cogent argument in response to the points that the United States raised in its Motion to Dismiss. The United States thus relies on the arguments it made in that motion and respectfully requests that the Court dismiss the named defendants and substitute the United

1 States as the proper party defendant, and dismiss the Plaintiffs' Complaint, with prejudice,  
2 pursuant to Fed. R. Civ. P. 12(b)(1) and (6).

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4 DATED this 25th day of February, 2015.

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6 Respectfully submitted,

7 CAROLINE D. CIRAOLLO  
Principal Deputy Assistant Attorney General

8 /s/ Charles J. Butler  
9 CHARLES J. BUTLER  
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CERTIFICATE OF SERVICE

I hereby certify that on this 25th day of February, 2015, I filed the foregoing with the Clerk of Court using the CM/ECF system. The CM/ECF system will send notice of this filing to the Plaintiffs, who are registered to receive electronic service.

/s/ Charles J. Butler

Charles J. Butler

Trial Attorney

United States Department of Justice, Tax Division